

EXHIBIT D

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August 30, 2010

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BY REGULAR MAIL

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Mr. Richard Surabian
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Mr. Steven Surabian
1230 Rte. 28
South Yarmouth, MA 02672

Re: *Bernard L. Madoff Investment Securities LLC*
Bankr. S.D.N.Y., No. 08-01789 (BRL)
Claim Nos. 1895, 1897, 1949, 1896, 2185, 2186, 1802 and 3367

Gentlemen:

This will acknowledge receipt of your letter dated August 23, 2010 in part requesting reconsideration of the above-referenced claims and inquiring why your objections to the Trustee's determinations have to be heard by the Court.

First, we find nothing in your letter that changes the facts concerning the above-referenced claims. Thus, there is no factual or legal basis to reconsider them at this point.

Second, on December 23, 2008, the Court entered an order (the "Claims Procedures Order"), among other things, establishing procedures for the handling of claims in this liquidation proceeding under the Securities Investor Protection Act. The Claims Procedures Order provides in pertinent part that when the Trustee has determined a claim and a claimant objects, it becomes a contested matter and thus is subject to a court hearing. That will occur in due

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course with respect to your objections to the above-referenced claims, which will be handled under the same procedures as other objections filed in this case.

Sincerely,

A handwritten signature in black ink, appearing to read 'Bik', followed by a long, sweeping horizontal stroke that extends to the right.

Bik Cheema